

COUNTY GOVERNMENT INFORMATION

(By C. M. Johnson, Executive Sec.)
 Raleigh, July 11.—The question of carrying on the activities of the county without increasing the tax rate is now facing the board of county commissioners in many counties, for the budget estimates which they received from the accountants last week show an increase in the amount of money proposed to be spent next year over the expenditures of the past year.

There are certain things that the boards shall do that may have a bearing on the tax rate for next year. First, there is a further analysis of the budget if the figures have not already been published. Increases asked for should be scrutinized very carefully, in order that waste in the conduct of activities and departments may be eliminated.

The board of commissioners is also charged under the Machinery Act to sit beginning this week as a board of equalization and review for the purpose of equalizing the valuation of real and personal property as shown on the tax lists, so that each tract of land or article of personal property shall be entered on the tax list at its true value.

The board should also see that new property is added to the list. In fact, everything that can reasonably be done before August 1, when this work must be completed, should be done, as a proper assessment is a big factor in keeping down the tax rate. Forsyth County, with its rate of 55 cents on \$100 of property is said to give much care to its work of assessing.

This is a quadrennial year, that is, one of the four years when the valuation of real property is made. After the assessment on such property is made, it cannot be changed until four years from now, except for extraordinary causes. Any citizen, however, who is dissatisfied with the valuation of his property may appeal to the State Board of Assessment, which board shall fix a time for the hearing of such an appeal.

Efficiency and thoroughness in every phase of the administration of the board of county commissioners and other officials in the counties are necessary if the county government in this state is to reap the full benefits of its new system.

Now that the Board of County Commissioners has adopted the budget estimates giving the amount of money expected to be spent in the counties during the year ending next June 30, the Board must take steps to make these figures public.

The new law provides that a summary of the budget estimates, that is, the money the departments and subdivisions of the county propose to spend, be published in the county. This statement must show at least the total appropriation recommended for each fund or function.

Other figures must be made public, so that the taxpayers may know what is being proposed in the way of activities and expenditures. For example, the rate of taxation for county purposes and the rate for each subdivision which will be necessary to levy in the current fiscal year must be worked out by the county accountant and published.

The publicity now required of all county affairs involving money will put a new responsibility on the county commissioners and other officials. The people will not only have an opportunity of seeing how their money is being spent, but they will be able to make comparisons between the efficiency of their officials and those of other counties.

Full and complete settlement by the sheriff or tax collectors for the 1926 tax levy was due to be made to the Board of County Commissioners last Monday. Reports received at the County Government Advisory Commission indicate that most of the counties have had their tax sales.

As soon as the settlement is made with the Board, the tax sales certificates should be returned over to the county accountant or other designated officer for collection. When this is done the sheriff becomes automatically relieved of further tax collecting until the tax list for the 1927 taxes and receipt books are put in his hands on October 1, after he has properly qualified.

In the few counties having injunc-

tions against the sale of land for taxes until the early fall, the sheriff or tax collectors must continue to collect the 1926 taxes, so that these officials will be required to spend nearly the entire year in tax collecting and fail to get the three months' relief from this work that the sheriffs of the other counties do.

The tax certificates under the new law bear a rate of 20 per cent per annum for the first year on the amount of the tax and the sheriff's cost.

Judging from the newspaper comment and the other information coming to the County Government Advisory Commission, the county officials are getting down to business now that the new fiscal year has begun. Since July 1 the county governments are all operating under the new budget accounting system.

Chas. M. Johnson, Executive Secretary of the Advisory Commission and his assistant, W. E. Easterling, are busily engaged these days in assisting the county accountants in mastering the details of the new budget accounting system. It is planned to give further instructions in this work and other phases of the management of county fiscal affairs at the County Government Institute, called by Dr. E. C. Brooks, Chairman of the Commission, the week of July 19 at State College.

The more efficient administration that will come as a result of the new fiscal act and the improved methods and safe-guards provided for the issuance of bonds and notes under the new finance act are confidently expected to remove many of the ills and negligencies in handling county affairs and to save the taxpayer money.

Greater economies in administration is the main dependence, in the opinion of Paul Wager, Statistician at the State University, who has been delving into the matter of wealth in the counties of the State. Mr. Wager says, "There is a need for efficient administration and rigid economy in every county in the State."

"This new (finance) act and the appointment of the County Government Advisory Commission," says Meade H. Willis, manager of the bond department of the Wachovia Bank and Trust Co., "are signs of improvement in the administration of public affairs, the nature of which definitely affect the material welfare of the taxpayers of North Carolina."

Whether the economies expected will result in lightening the burden by reducing the tax rate or through wise expenditure bring the construction of modern institutions to replace the present inefficient ones remains to be seen. It is hoped that something of both may eventually result. County and districts hospitals, sanatoriums, and homes are badly needed in some places. On the other hand, thirty-three counties levied in 1925 a tax of at least \$1.50 on \$100 of property. Only twelve counties levied \$1.00 or less, which in some cases proved inadequate to meet expenses.

The strong current of faith in actual benefits under the new laws and the accompanying publicity required of all county expenditures and financial transactions will bring a new responsibility to the work of the county officials, who will be expected to get results or show the reason why. By the same token, the new procedure will introduce a spirit of competition between the administration of the affairs of the different counties, because of the easy comparisons made possible by the public nature of their acts.

B. F. Worley, of Cerro Gordo says he would not take \$1000 an acre for his permanent pasture if he could not get another.

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NORTH CAROLINA FOURTH STATE IN U. S. TAX PAYMENT

By H. E. C. BRYANT
 WASHINGTON, D. C., July 10.—North Carolina is now the fourth state in the union paying Federal taxes. New York, Pennsylvania and Illinois are the only ones that outstrip her.

The heavy tobacco levy keeps North Carolina well to the front, and she may eventually pass all except New York. In this tax race she has distanced Massachusetts, Ohio, Michigan and other great states.

A report is issued by the internal revenue bureau today shows that North Carolina paid to the Federal government the fiscal year of 1927, \$205,648,102.49, this was divided \$19,204,590.72 in income taxes, and \$186,443,511.75 in miscellaneous taxes.

A significant fact is that the income levy was larger than that of the previous year, which was \$17,677,936.94, indicating a prosperous people.

LEGAL MATTERS

EXECUTOR'S NOTICE
 Having qualified as Executor under the last will and testament of the Estate of Jessie B. Carroll, deceased, late of Cherokee County, North Carolina, this is to notify all persons having claims against the estate of the said deceased, to exhibit them to me, the undersigned, at his residence, near Calhoun, Cherokee County, North Carolina, on or before the 19th day of June, 1928 or this Notice will be pleaded in bar of their recovery. All persons indebted to the said estate will please make immediate payment.
 This 18th day of June, 1927.
 HARVEY MARTIN, Executor under the last will and testament of the Estate of Jessie B. Carroll, deceased, late of Cherokee County, N. C. (45-61-pd.)

EXECUTOR'S NOTICE
 NORTH CAROLINA—Cherokee County.
 Having qualified as the executor of the will of Anna L. Hayes, deceased, all persons indebted to her estate are hereby notified to come forward and make payment, and all persons having claims against said estate are notified to present them within twelve months from this date, or this notice will be pleaded in bar of same.
 This July 6th, 1927.
 R. R. BEAL, Executor of the will of Anna L. Hayes, deceased (45-61-pd.)

TAX SALE, TOWN OF MARBLE

NORTH CAROLINA—Cherokee County, Town of Marble.
 The undersigned Town Tax Collector of said town will sell on Monday, August 5, 1927, at the Court House door in Murphy, N. C., to the highest bidder for cash at public outcry the following lands upon which taxes for the year 1926 have not been paid in the name and for the amount given below, with cost added in each case as follows:

Name	Acres	Amount
Hayes, Hugh	2	\$2.97
Kilpatrick, S. H.	5 lots	2.19
Ladd, Mrs. Parry	1 lot and house	5.09
Ladd, Kirk	2 lots	1.72
Parker, E. A.	5 lots and house	3.82
Shaw, W. H.	1 lot and house	7.93
Rush, J. Emory	18 acres	6.62

This 5th day of July 1927, with interest at 6 per cent, and
 W. O. COLE, Town Tax Collector. (45-41-m)

NORTH CAROLINA—Cherokee County.
 By virtue of power of sale contained in a certain deed of trust from J. B. Phelps, Trustee, to the undersigned in favor of H. F. Nelson, executor on the 1st day of February, 1926, to secure the payment of three promissory notes of even date for the following amounts to wit, \$629.00 due June 1st 1926, \$725.00 due February 1st 1927 and \$725.00 due September 1st 1927, with interest at 6 per cent, and
 Whereas, said deed of trust contains a clause that upon the failure of the said J. B. Phelps, Trustee to pay any of said notes and interest when due that all shall become due and it appearing that the said J. B. Phelps has failed to pay the first two notes above mentioned, and that the entire amount is now due.
 Now, therefore, I will on the 1st day of August 1927, at the first Monday thereafter offer the following described lands for sale at the Court House door in Murphy, N. C., at the time of said sale to wit:
 Being a part of the land of J. B. Phelps, in District No. 7, beginning on a rock the N. E. corner of No. 76, and the S. W. corner of No. 77 and runs south with the original line of 76 and 75, 115 poles to a stake; thence east with original line of 76, 164 poles to a stake near a kassafra stump; thence North with original line of 76, 80 poles to a chestnut stump in said line a corner of J. W. Douthett lot; thence with line N. 64 W. 29 poles to a dead chestnut in a field thence N. 28 W. 42 poles to a stake in the road; thence with the road S. 67 W. 16 poles; S. 57 W. 6 poles to a stake in the line between 76 and 77, thence with that line west 82 1/2 poles to the beginning containing 71 acres more or less.
 The terms of said sale will be for cash.
 D. B. THILPIT, Trustee. (45-41-4B)

STATE OF NORTH CAROLINA, Department of State, CERTIFICATE OF FILING OF CONSENT BY STOCKHOLDERS TO DISSOLUTION. To all to Whom These Presents May Come—Greeting.
 Whereas, it appears to my satisfaction, by duly authenticated record of the proceedings for the voluntary dissolution thereof deposited in my office, that the Alta Mineral Company a corporation of this State, whose principal office is situated in the Town of Marble, County of Cherokee, State of North Carolina, Marshall W. Bell being the agent therein and in charge thereof, upon whom process may be served, has complied with the requirements of Chapter 22 of the Consolidated Statutes, preliminary to the filing of this Certificate that such consent has been filed.
 NOW, THEREFORE, I, W. N. EVERETT, Secretary of State of the State of North Carolina, do hereby certify that the said corporation did, on the 2th day of June 1927, file in my office a duly executed and attested consent in writing to the dissolution of said corporation, executed by more than two-thirds in interest of the stockholders, a copy of which said certificate and the record of the proceedings aforesaid are now on file in my said office as provided by law.
 IN TESTIMONY WHEREOF, I have hereto set my hand and affixed my official seal, at Raleigh, this 9th day of June A. D. 1927.
 W. N. EVERETT, Secretary of State. (44-61)

ADMINISTRATOR'S NOTICE
 Having qualified as the administrator of Sarah A. Mason, deceased, all persons indebted to her estate are hereby notified to come forward and make payment, and all persons having claims against said estate are notified to present them within twelve months from this date, or this notice will be pleaded in bar of same.
 This May 6th, 1927.
 W. A. CURTIS, Administrator, of the estate of Sarah A. Mason deceased. (44-61-pd.)

NOTICE
 I take this means of notifying every one that my orchards are posted, and all persons are forbidden to go into the orchards except employees, as I must protect the fruit from trespassers, any person (no exception) will be prosecuted that disregards this notice, from this date.
 June 26th, 1927.
 A. A. FAIN, (44-61)

NOTICE
 NORTH CAROLINA—Cherokee County, Superior Court, W. A. NICHOLS vs. U. S. NICHOLS AND WIFE, EVA NICHOLS

The defendants above named will take notice that a summons in the above entitled action was issued against them on the 26th day of May 1927 by the undersigned. The plaintiff seeks to recover judgment against the defendant U. S. Nichols in the amount of \$1001.72 due by reason of plaintiff's having to pay off a mortgage on a tract of land devised by defendant U. S. Nichols to plaintiff in 1925, which tract of land was represented by said defendant to be clear of encumbrances, and further seeks to set aside two certain deeds made by said U. S. Nichols to his wife and co-defendant Eva Nichols in 1925 and subject the land therein conveyed to the payment of plaintiff's claim; the summons in said action is returnable before the undersigned at his office in Murphy on the 25th day of July, 1927.
 The defendants will also take notice that a warrant of attachment was issued in said cause on the 26th day of May 1927, and levied against the property of said defendants, being the property set out in the two deeds above referred to, and certain personalty of defendant U. S. Nichols at Calhoun in said County, which warrant of attachment is returnable before the undersigned at the time and place above named for the return of the summons, when and where the defendants are required to appear and answer or demur to the complaint, or the relief demanded will be granted.
 This June 29, 1927.
 P. C. HYATT, Clerk, Cherokee Superior Court. (45-41-B)

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